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POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

Practitioners associated with the Customer Number: 25943
 CP

OR

Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used)

Name	Registration Number		Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

The address associated with Customer Number: 25943
 Other

OR

<input type="checkbox"/>	Firm or Individual Name	
Address		
City	State	Zip
Country		
Telephone		Email

Assignee Name and Address:

Top Box Assets L.L.C.

2711 Centerville Road, Suite 400

WILMINGTON, DELAWARE 19808

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

SIGNATURE of Assignee of Record

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature	<i>Pat Mathews</i>	Date <i>9 May 2008</i>
Name	Pat Mathews	Telephone
Title	Authorized Person	

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

If you need assistance in completing the form, call 1-800-PTO-9199 and select option 2.

STATEMENT UNDER 37 CFR 3.73(b)Applicant/Patent Owner: Top Box Assets L.L.C.Application No./Patent No.: 7,092,439 Filed/Issue Date: August 15, 2006

Entitled: MEANS AND METHOD OF DATA ENCODING AND COMMUNICATION AT RATES ABOVE THE CHANNEL BANDWIDTH

Top Box Assets L.L.C., a limited liability company
 (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

1. the assignee of the entire right, title, and interest; or
2. an assignee of less than the entire right, title and interest
 (The extent (by percentage) of its ownership interest is _____ %)

in the patent application/patent identified above by virtue of either:

A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

OR

B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as follows:

1. From: Deas et al. To: Acuid Corporation (Guernsey) Limited
 The document was recorded in the United States Patent and Trademark Office at
 Reel 014075, Frame 0298, or for which a copy thereof is attached.
2. From: Acuid Corporation (Guernsey) Limited To: HG Investment Managers Limited
 The document was recorded in the United States Patent and Trademark Office at
 Reel 019171, Frame 0665, or for which a copy thereof is attached.
3. From: HG Investment Managers Limited To: Patentica IP Limited
 The document was recorded in the United States Patent and Trademark Office at
 Reel 019171, Frame 0721, or for which a copy thereof is attached.

Additional documents in the chain of title are listed on a supplemental sheet.

As required by 37 CFR 3.73(b)(1)(i), the documentary evidence of the chain of title from the original owner to the assignee was, or concurrently is being, submitted for recordation pursuant to 37 CFR 3.11.

[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, to record the assignment in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

/AI AuYeung/June 17, 2008

Signature

Date

AI AuYeung503-222-9981

Printed or Typed Name

Telephone Number

Attorney at Law - Reg. No. 35,432

Title

This collection of information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. **SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.**

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STATEMENT UNDER 37 CFR 3.73(b)

Supplemental Sheet 1

Applicant/Patent Owner: Top Box Assets L.L.C.

Application No. / Patent No.: 7,092,439 Filed/Issue Date: August 15, 2006

Entitled: MEANS AND METHOD OF DATA ENCODING AND
COMMUNICATION AT RATES ABOVE THE CHANNEL BANDWIDTH

4. From: Patentica IP Limited To: Top Box Assets L.L.C.

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Reel 020817, Frame 0180, or for which a copy thereof is attached.